

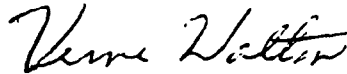
May 2, 1980

constitute "household furnishings" it was not necessary that property be physically a part of a "household," at least in the traditional sense of the word, and that while property must be held for household use or purposes to qualify as "household furnishings," plaintiff held the assessed property for household use or purposes as those terms are properly construed. The court did not determine whether the property might also have been exempt under Cal. Const., Art. XIII, Section 3, Subd. (m)."

You may wish to review the planned residential developments in your county and, if they meet the conditions of this case, you should take appropriate steps to exempt the personal property that meets the criteria set forth by the court.

Direct any questions to Bud Florence or Mike Shannon of this division; their telephone number is (916) 445-4982.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:sk